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Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

PART IV-B

Rules and Orders (Other than those published in Parts I, I-A, and I-L) made
by the Government of Gujarat under the Gujarat Acts

FINANCE DEPARTMENT

NOTIFICATION

No. 24/2024-State Tax

Sachivalaya, Gandhinagar, 10th October, 2024

GUJARAT GOODS AND SERVICES TAX ACT, 2017.

No.(GHN-45)/GST-2024/S.23(9)/GST Cell:- In exercise of the powers conferred by sub-section (2) of section 23 of the Gujarat Goods and Services Tax Act, 2017 (Guj.25 of 2017), the Gujarat Government, on the recommendations of the Goods and Services Tax Council, hereby makes the following amendments in the notification of the Government of Gujarat, Finance Department No. (GHN-25) GST-2017-S.23(1)TH dated the 21st June, 2017 being Notification No. 5/2017-State Tax, namely:-

In the said notification, after the opening paragraph, the following proviso shall be inserted, namely :-

“Provided that nothing contained in this notification shall apply to any person engaged in the supply of metal scrap, falling under Chapters 72 to 81 in the first schedule to the Customs Tariff Act, 1975 (51 of 1975).”.

2. This notification shall come into force with effect from the 10th day of October, 2024.

By order and in the name of the Governor of Gujarat,

DR. NISARG JOSHI,

Deputy Secretary to Government.

